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CURRENT CORRESPONDENCE ADDRESS (Note: Legibly mark-up with any corrections or use Block 1)

REED SMITH LLP
SUITE 1400
3110 FAIRVIEW PARK DRIVE
FALLS CHURCH, VA 22042

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(Depositor's name)
(Signature)
(Date)

APPLICATION NO	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/511,900	11/16/2005	Kotaro Horiuchi	HASE.0065	6472

TITLE OF INVENTION: SAILING DEVICE

APPLN. TYPE	SMALL ENTITY	ISSUE FEE	PUBLICATION FEE	TOTAL FEE(S) DUE	DATE DUE
nonprovisional	YES	\$720	\$300	\$1,020	1/30/2008

EXAMINER	ART UNIT	CLASS - SUBCLASS
AVILA, STEPHEN P	3617	114-102100

1. Change of correspondence address or indication of "Fee Address" (37 CFR §1.363). Use of PTO form(s) and Customer Number are recommended, but not required.

Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.

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2. For printing on the patent front page, list (1) the names of up to 3 registered patent attorneys or agents OR, alternatively, (2) the name of a single firm (have as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed

1. Reed Smith LLP
2. Stanley P. Fisher, Esq.
3. Juan Carlos A. Marquez, Esq.

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee data will appear on the patent. Inclusion of assignee data is only appropriate when an assignment has been previously submitted to the USPTO or is being submitted under separate cover. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Please check the appropriate assignee category (will not be printed on the patent) <input type="checkbox"/> individual <input checked="" type="checkbox"/> Corporation or private group entity <input type="checkbox"/> government	
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The COMMISSIONER OF PATENTS AND TRADEMARKS is requested to apply the Issue Fee and Publication Fee (if any) to the application identified above.

(Authorized Signature)

(Date) January 29, 2008

Stanley P. Fisher Reg. No.: 24,344 Juan C. Marquez Reg. No. 34,072
NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered patent attorney or agent; or the assignee or other party in interest as shown by the records of the Patent and Trademark Office

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01 FC:2501	720.00	OP
02 FC:1504	300.00	OP
03 FC:4001	0.00	OP

TRANSMIT THIS FORM WITH FEE(S)

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